



Illinois Department of Revenue

Machine Readable File Guide for Illinois Cannabis Retailers' Occupation Tax

Location Rate File

The Illinois Ordinance File Format will be as follows:

<u>Field Name</u>	<u>Picture Type and Size</u>	<u>Description</u>
1. Location ID	PIC X(10)	Value "xxx-xxxx-x"
2. Location name	PIC X(25)	
3. County Name	PIC X(25)	
4. General Merchandise/Food & Drug Address Over-ride Flag	PIC X	Value 'Y' or 'N'
5. Rate Effective date	PIC X(08)	Value "CCYYMMDD"
6. Receipts General Merchandise High-Rate	PIC v99999	A 6.25% rate would be .06250
7. Receipts Food and Drug High-Rate	PIC v99999	A 6.25% rate would be .06250
8. Receipts Override Flag	PIC X	Value "Y" or "N"
9. Prior Rate Effective date	PIC X(08)	Value "CCYYMMDD"
10. Prior Rate End date	PIC X(08)	Value "CCYYMMDD"
11. Prior Receipts General Merchandise High-Rate	PIC v99999	A 6.25% rate would be .06250
12. Prior Receipts Food and Drug High-Rate	PIC v99999	A 6.25% rate would be .06250
13. Prior Receipts Over-ride flag	PIC X	Value "Y" or "N"

- The override flags will be set whenever a rate does not apply to the entire location.
 - A 'Y' in the General Merchandise/Food & Drug Address Override Flag denotes that a Business District tax may be present and the Address Rate file needs to be examined to determine the tax rates. In this situation the General Merchandise and Food & Drug tax rates are set to zero on the Location Rate file.
 - As an example for other override flags, the Metro East District rates are not applicable to every business in location 060-5000-2 (Madison) or 082-5000-9 (St. Clair). In this case, the high rate and low rate will be different and the override flag will be set to "Y". The high rate would only apply if the taxpayer were liable for Metro East District rates.
- Rate formats of v99999 would contain 06250 to represent a 6.250% tax (V06250).
- The file will be generated semiannually every January and July and available on IDOR's website for downloading.
- The file will contain the current rate as well as the previous rate for each specific location.